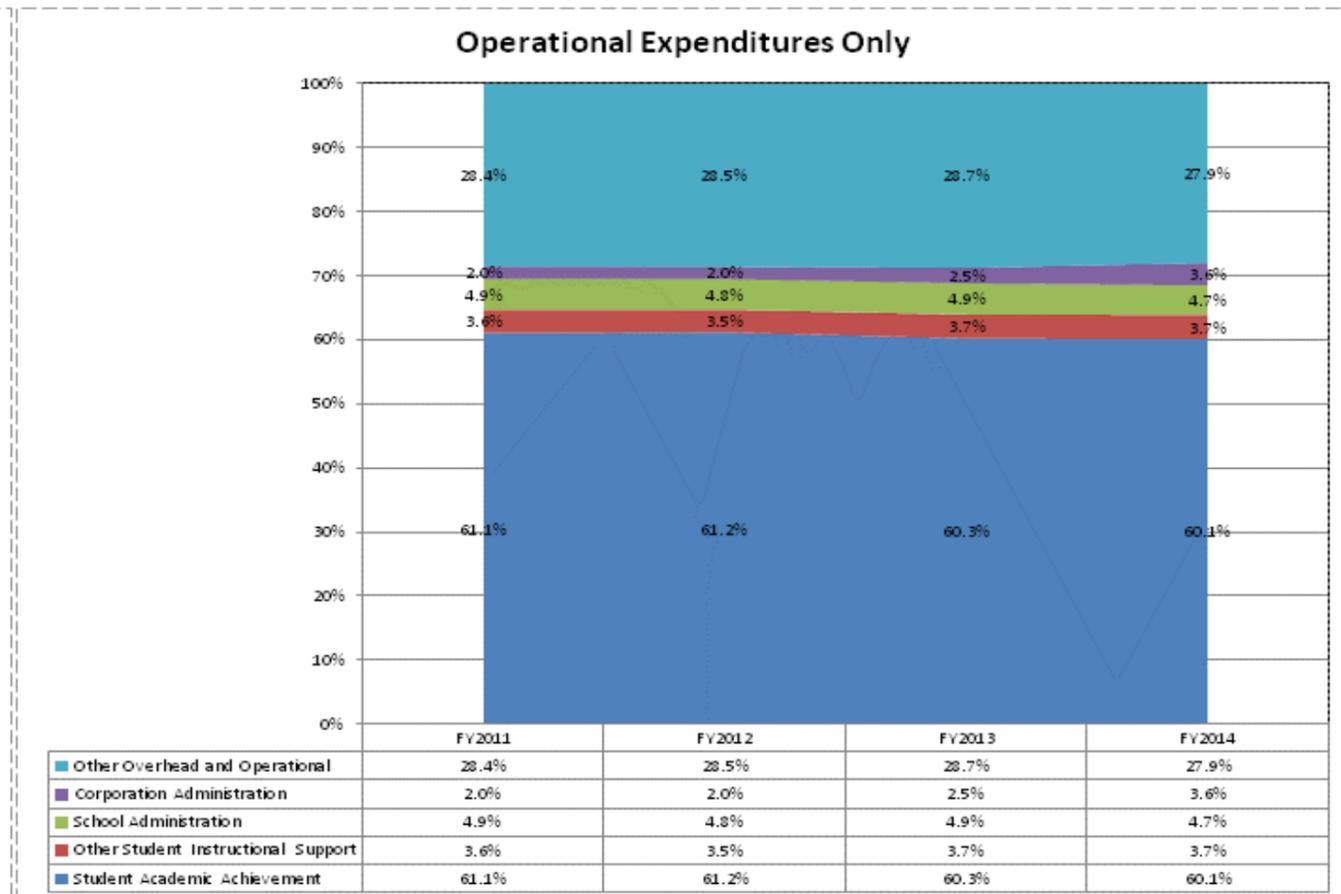
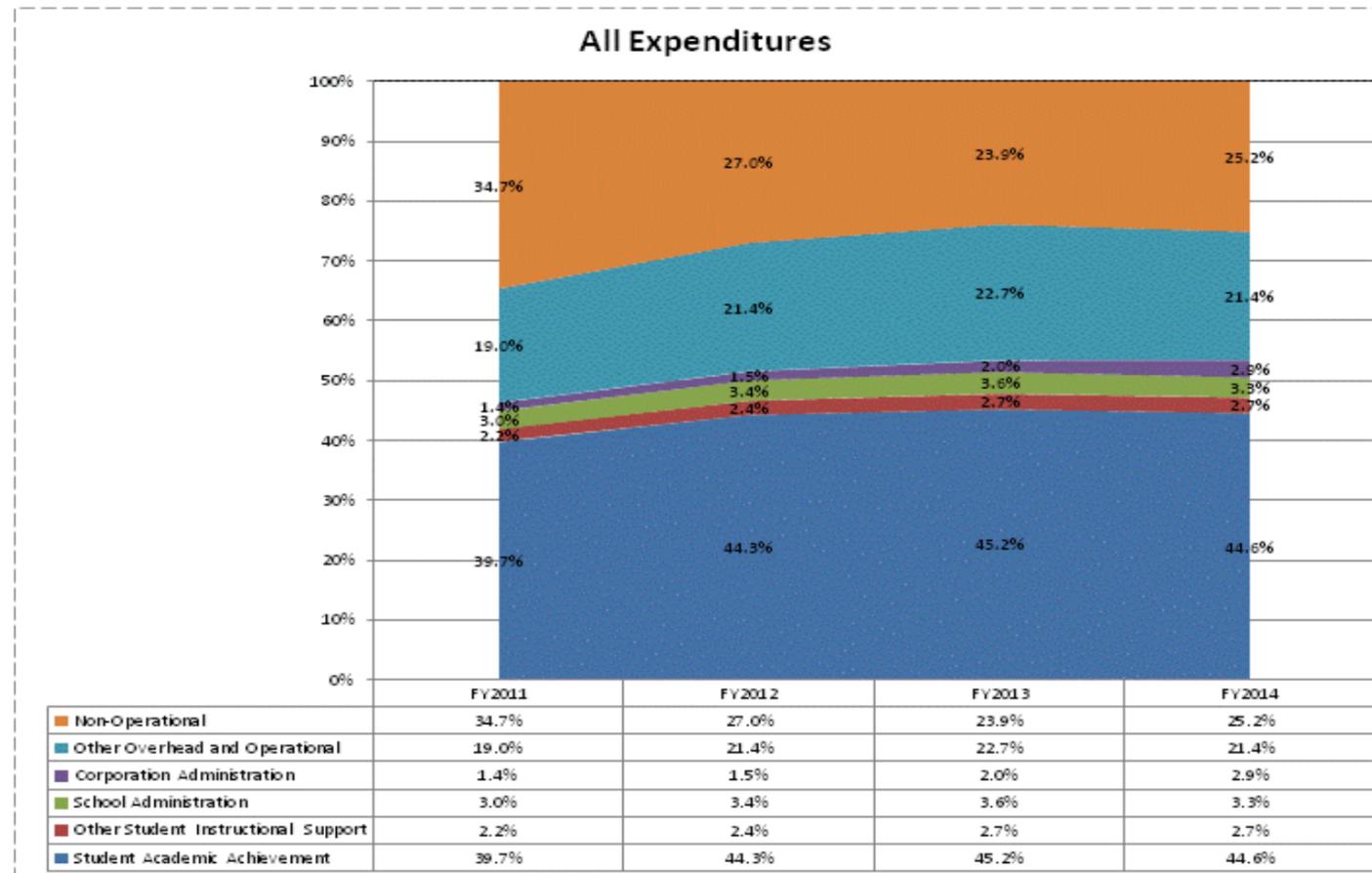


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Duneland School Corporation (6470)

Duneland School Corporation (6470)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$30,769,159	49.4%	\$28,947,665	46.1%	\$27,976,269	45.2%	\$28,771,731	44.6%
Student Instructional Support	\$3,810,971	6.1%	\$3,972,807	6.3%	\$3,861,239	6.2%	\$3,862,000	6.0%
Overhead and Operational Nonoperational	\$13,901,309	22.3%	\$15,172,925	24.2%	\$15,239,976	24.6%	\$15,684,651	24.3%
Nonoperational	\$13,807,033	22.2%	\$14,682,753	23.4%	\$14,802,630	23.9%	\$16,242,465	25.2%
Grand Total	\$62,288,472		\$62,776,150		\$61,880,114		\$64,560,847	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	55.5%	52.4%	51.5%	50.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Duneland School Corporation (6470)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$547,459	\$1,001,984	\$1,116,836	N/A	104%	11%
11100 Regular Programs; Elementary	\$7,726,936	\$10,808,738	\$10,153,844	\$10,501,326	36%	-3%	3%
11200 Regular Programs; Middle/Junior High	\$2,403,322	\$3,507,359	\$3,366,397	\$3,357,153	40%	-4%	0%
11300 Regular Programs; High School	\$4,873,216	\$6,952,667	\$6,616,022	\$6,831,683	40%	-2%	3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$84,600	\$92,700	\$81,900	\$59,200	-30%	-36%	-28%
11460 Vocational Education; Occupational Home Economics	\$78,148	\$164,294	\$264,139	\$156,118	100%	-5%	-41%
11470 Vocational Education; Business Education	\$1,965	\$2,400	\$940	\$1,917	-2%	-20%	104%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$57,961	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$182,129	\$123	\$432	N/A	-100%	250%
12110 Gifted And Talented; Gifted and Talented	\$93,404	\$103,001	\$46,739	\$30,176	-68%	-71%	-35%
12350 Physical Impairment; Homebound	\$8,357	\$2,847	\$5,597	\$11,069	32%	289%	98%
12520 Culturally Different; Compensatory	\$6,036	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$280,290	\$181,653	\$174,083	\$193,727	-31%	7%	11%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$4,573	\$13,377	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$82,481	\$111,800	\$31,010	\$11,121	-87%	-90%	-64%
14200 Summer School Programs; Middle/Junior High School	\$21,135	\$24,308	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$130,805	\$192,702	\$159,469	\$163,205	25%	-15%	2%
16200 Preventive Remediation	\$68,706	\$86,834	\$146,056	\$137,497	100%	58%	-6%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$281,408	\$233,546	\$379,140	\$214,041	-24%	-8%	-44%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$25,662	\$10,521	\$17,629	\$22,240	-13%	111%	26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$2,450,474	\$2,033,671	\$2,335,566	\$2,559,589	4%	26%	10%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$153,167	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$126,890	\$252,446	\$246,261	\$268,003	111%	6%	9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,372	\$16,511	\$27,954	\$29,809	72%	81%	7%
22130 Improvement of Instruction; Instructional Staff Training	\$71,673	\$89,918	\$22,172	\$26,418	-63%	-71%	19%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$34,653	\$27,300	\$18,331	\$19,746	-43%	-28%	8%
22210 Library/Media Services; Service Area Direction	\$69,594	\$108,878	\$30,645	\$30,500	-56%	-72%	0%
22220 Library/Media Services; School Library	\$768,358	\$1,208,577	\$1,127,203	\$1,133,179	47%	-6%	1%
22230 Library/Media Services; Audiovisual	\$61,788	\$97,699	\$20,732	\$45,077	-27%	-54%	117%
22240 Library/Media Services; Educational Television	\$1,865	\$591	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$146,727	\$580,209	\$578,529	N/A	294%	0%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$225,293	\$432,176	\$741,234	N/A	229%	72%
22360 Instruction, Related Technology; Network Support	\$448,317	\$500,000	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$114,474	\$72,071	\$70,962	N/A	-38%	-2%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$133	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$4,094	\$4,388	N/A	N/A	7%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$1,065	\$0	\$0	N/A	-100%	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$5,299	\$229,656	\$1,165	N/A	-78%	-99%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$850,941	\$689,621	\$384,125	\$455,348	-46%	-34%	19%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$40	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$947,992	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$22,020,962	\$28,947,665	\$27,976,269	\$28,771,731	31%	-1%	3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$75,680	\$37,590	\$48,717	\$50,707	-33%	35%	4%
21120 Attendance and Social Work Services; Attendance Services	\$85,066	\$126,487	\$123,029	\$124,524	46%	-2%	1%
21220 Guidance Services; Counseling Services	\$653,294	\$1,040,948	\$1,075,500	\$1,098,072	68%	5%	2%
21230 Guidance Services; Appraisal Services	\$34,372	\$80,341	\$0	\$17,383	-49%	-78%	N/A
21240 Guidance Services; Information Services	\$19,937	\$21,889	\$18,336	\$18,336	-8%	-16%	0%
21320 Health Services; Medical Services	\$2,000	\$2,000	\$1,000	\$3,000	50%	50%	200%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Duneland School Corporation (6470)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21340 Health Services; Nurse Services	\$215,791	\$379,934	\$380,791	\$400,861	86%	6%	5%
21390 Health Services; Other Health Services	\$10,323	\$2,581	\$6,155	\$2,187	-79%	-15%	-64%
24100 Office of The Principal	\$1,373,543	\$2,011,622	\$2,040,335	\$1,978,646	44%	-2%	-3%
24900 Other Support Services, School Administration	\$99,634	\$269,414	\$167,377	\$168,284	69%	-38%	1%
Student Instructional Support Total	\$2,569,640	\$3,972,807	\$3,861,239	\$3,862,000	50%	-3%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,059	\$69,908	\$94,045	\$96,250	191%	38%	2%
23150 Board of Education; Legal Services	\$26,087	\$36,147	\$20,022	\$15,368	-41%	-57%	-23%
23160 Board of Education; Promotion Expenses	\$11,386	\$9,173	\$4,511	\$324	-97%	-96%	-93%
23190 Board of Education; Other Governing Body Services	\$41,973	\$35,506	\$12,215	\$17,752	-58%	-50%	45%
23210 Executive Administration; Office of The Superintendent	\$156,725	\$241,107	\$244,760	\$306,611	96%	27%	25%
23220 Executive Administration; Community Relations	\$31,320	\$54,769	\$54,856	\$73,644	135%	34%	34%
25110 Fiscal Services; Office of The Business Manager	\$197,985	\$391,593	\$282,330	\$296,239	50%	-24%	5%
25140 Fiscal Services; Receiving and Disbursing Funds	\$50,353	\$3,361	\$702	\$0	-100%	-100%	-100%
25150 Fiscal Services; Payroll Services	\$4,578	\$35,526	\$33,244	\$32,720	> 500%	-8%	-2%
25160 Fiscal Services; Financial Accounting	\$0	\$50,598	\$44,666	\$49,869	N/A	-1%	12%
25191 Other Fiscal Services; Refund of Revenue	\$54,214	\$2,915	\$567	\$1,640	-97%	-44%	189%
25193 Other Fiscal Services; Printed Forms	\$710	\$2,018	\$2,615	\$3,593	406%	78%	37%
25195 Other Fiscal Services; Bank Account Service Charge	\$531	\$390	\$385	\$2,365	345%	> 500%	> 500%
25199 Other Fiscal Services; Other	\$0	\$920	\$409	\$2,400	N/A	161%	487%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$47,074	\$20,870	\$21,198	N/A	-55%	2%
25300 Printing, Publishing, and Duplicating Services	\$7,457	\$6,621	\$2,712	\$16,110	116%	143%	494%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$4,565	\$269	N/A	N/A	-94%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$72,596	\$133,425	N/A	N/A	84%
25750 Personnel Services; Health Services	\$5,814	\$8,881	\$3,105	\$3,277	-44%	-63%	6%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$929	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$215,947	\$548,137	N/A	N/A	154%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$52,223	\$0	\$0	N/A	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$8,098	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$83,787	\$35,325	\$114,725	N/A	37%	225%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$96,362	\$58,602	\$52,785	N/A	-45%	-10%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techn	\$0	\$14,059	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$271,708	\$0	\$5,445	N/A	-98%	N/A
25920 Ditch Assessments	\$175	\$0	\$0	\$16,991	> 500%	N/A	N/A
25990 Other Support Services, Central	\$0	\$0	\$0	\$85,443	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$44,400	\$84,106	\$48,670	\$58,857	33%	-30%	21%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,247,717	\$6,019,472	\$5,611,462	\$5,802,760	37%	-4%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$475,463	\$551,533	\$516,807	\$560,108	18%	2%	8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$735,104	\$675,778	\$769,724	\$440,120	-40%	-35%	-43%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$537	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$97,381	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$21,331	\$13,221	\$29,926	\$26,443	24%	100%	-12%
26600 Operation and Maintenance of Plant Services; Security Services	\$70,111	\$117,046	\$84,252	\$113,417	62%	-3%	35%
26700 Operation and Maintenance of Plant Services; Insurance	\$248,942	\$225,021	\$296,847	\$321,533	29%	43%	8%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$6,576	\$7,132	\$4,216	\$1,979	-70%	-72%	-53%
27010 Student Transportation; Service Area Direction	\$192,821	\$264,319	\$289,819	\$327,358	70%	24%	13%
27100 Student Transportation; Vehicle Operation	\$1,217,904	\$1,869,785	\$1,868,198	\$1,972,516	62%	5%	6%
27200 Student Transportation; Monitoring Services	\$0	\$93,325	\$123,554	\$102,870	N/A	10%	-17%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$587,353	\$625,222	\$1,013,547	\$852,862	45%	36%	-16%
27400 Student Transportation; Purchase of School Buses	\$450,825	\$577,407	\$552,290	\$521,743	16%	-10%	-6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Duneland School Corporation (6470)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27500 Student Transportation; Insurance on Buses	\$100,178	\$57,024	\$75,529	\$67,734	-32%	19%	-10%
27700 Student Transportation; Contracted Transportation Services	\$4,440	\$6,225	\$3,386	\$405	-91%	-93%	-88%
27900 Student Transportation; Other Student Transportation Services	\$50,574	\$70,996	\$113,209	\$138,990	175%	96%	23%
31100 Food Services Operations; Service Area Direction	\$0	\$128,140	\$140,828	\$154,005	N/A	20%	9%
31200 Food Services Operations; Food Preparation and Dispensing	\$739,585	\$875,545	\$897,640	\$883,912	20%	1%	-2%
31300 Food Services Operations; Food Delivery	\$0	\$10,881	\$11,853	\$9,281	N/A	-15%	-22%
31400 Food Services Operations; Food Purchases	\$898,024	\$1,207,579	\$1,273,154	\$1,270,728	42%	5%	0%
31900 Other Food Services	\$154,416	\$170,427	\$306,014	\$159,523	3%	-6%	-48%
Overhead and Operational Total	\$10,966,050	\$15,172,925	\$15,239,976	\$15,684,651	43%	3%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$1,791	\$0	\$0	N/A	-100%	N/A
33200 Community Recreation	\$158,650	\$269,937	\$244,332	\$194,062	22%	-28%	-21%
33300 Civic Services	\$0	\$0	\$0	\$766	N/A	N/A	N/A
33400 Athletic Coaches	\$312,375	\$372,707	\$317,808	\$362,064	16%	-3%	14%
33910 High School Band Uniforms	\$0	\$0	\$30,797	\$0	N/A	N/A	-100%
33990 Other Community Services; Other	\$1,177	\$2,923	\$713	\$0	-100%	-100%	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$192,313	\$317,154	\$166,437	\$259,620	35%	-18%	56%
43000 Facilities Acquisition and Construction; Professional Services	\$230,614	\$229,672	\$111,430	\$140,034	-39%	-39%	26%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,244,390	\$2,011,199	\$932,395	\$2,135,995	-5%	6%	129%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$627,297	\$703,648	N/A	N/A	12%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$110,970	\$35,534	\$62,940	\$36,892	-67%	4%	-41%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,344,891	\$1,542,590	\$1,702,974	\$1,809,714	35%	17%	6%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$763,024	\$647,419	\$781,213	\$578,245	-24%	-11%	-26%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,775	\$0	\$0	\$90,012	> 500%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$710,000	\$880,000	\$1,650,000	\$2,600,000	266%	195%	58%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$275,176	\$1,477,820	\$483,637	N/A	76%	-67%
52100 Debt Services; Interest on Debt; Bonds	\$502,558	\$717,819	\$461,117	\$551,934	10%	-23%	20%
52200 Debt Services; Interest on Debt; Temporary Loans	\$56,195	\$423,279	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$24,355	\$82,154	N/A	N/A	237%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,943,056	\$6,946,000	\$4,640,000	\$4,795,000	-31%	-31%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,558,175	\$1,404,875	N/A	N/A	-10%
59100 Other Debt Services Obligations; Registrars Fee	\$8,508	\$8,554	\$10,525	\$13,813	62%	61%	31%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$2,302	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$0	\$1,000	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$13,582,496	\$14,682,753	\$14,802,630	\$16,242,465	20%	11%	10%
Prorated By Fund							
26491 2007 Account Code - PERF	\$525,149	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,796,229	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$236,857	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$9,726,652	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,294	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$857,144	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$13,149,325	\$0	\$0	\$0	N/A	N/A	N/A